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इस भाग में भिन्न पृष्ठ संख्या दी जाती है जिससे कि यह अलग संकलन के रूप में रखा जा सके।

Separate paging is given to this Part in order that it may be filed as a separate compilation.

THE INSTITUTE OF CHARTERED ACCOUNTANTS OF INDIA

NOTIFICATION

CHARTERED ACCOUNTANTS

New Delhi, the 16th September 1970

No. 48-CA(1)/70.—In pursuance of sub-section (5) of Section 18 of the Chartered Accountants Act, 1949, a copy of the Report and the audited accounts of the Council of the Institute of Chartered Accountants of India for the year ended 31st March 1970 is hereby published for general information:

THE INSTITUTE OF CHARTERED ACCOUNTANTS OF INDIA

Twenty First Annual Report of the Council for the Year Ended 31st March, 1970

The Council has pleasure in presenting its 21st Annual Report for the year ended 31st March 1970, in accordance with the provisions of Section 18(5) of the Chartered Accountants Act, 1949.

I. THE COUNCIL

1. **Members of the Council and its various Committees.**—As provided in Section 9 of the Chartered Accountants Act, the Seventh Council was constituted

on 17th September, 1967, partly by election and partly by nomination by the Central Government. The names of the members of the Council and its various standing and other Committees, constituted under Section 17 of the Chartered Accountants Act, are given in Appendix IA and IB respectively.

2. **President and Vice-President.**—Shri H. B. Dhondy (Bombay), who was the Vice-President in the preceding year, was elected President by the Council at its meeting held on 15th and 16th September 1969. At the same meeting, Shri M. C. Bhandari (Calcutta) was elected as the Vice-President.

3. **Council and Committee Meetings.**—During the year, the Council held two meetings—the first on 15th and 16th September, 1969 and the second on 13th and 14th March, 1970. Details of the meetings held by the various Committees are given in Appendix IC.

II. FINANCES

1. **Accounts.**—The Balance Sheet as at 31st March, 1970 and the Income & Expenditure Account for the year ended on that day, duly audited, are appended at the end of this Report. The Income & Expenditure Account for the year shows an excess of expenditure over income amounting to Rs. 78,357 as against excess of income over expenditure amounting to Rs. 43,420/- in the previous year.

These accounts include the accounts of the Regional Councils and their Branches and the Students' Associations and their Branches, except in the cases indicated in the note on the Balance Sheet.

2. **Auditors.**—Sarvashri P. R. Mehra and M. R. Venkataraman were the Auditors of the Institute's accounts for the year ended 31st March, 1970.

III. PROFESSIONAL MATTERS

1. **Professional Development.**—(a) The need for educating the public about the true role of the profession in the development of the country's economy has been engaging the attention of the Council for some time past. Certain steps have been taken in this direction and booklets containing information about the variety of services which a Chartered Accountant can render have been issued.

(b) In addition, steps are being taken to bring out a booklet "Why don't you get your accounts audited?" for circulation amongst all the partnership firms and other organisations whose accounts are not statutorily required to be audited. The Council has also made representations to the appropriate authorities to provide for compulsory audit of partnership firms having a turnover of Rs. 5 lakhs and also to associate professional firms with the work of accounts scrutiny in taxation and company law departments. These matters are under the active consideration of the respective departments of the Government and are expected to yield the desired results in course of time. These and other efforts are likely to improve the opportunities of work for the junior members of the profession.

(c) The Council, in its efforts to further increase the professional opportunities and to open new avenues of employment for the members, has undertaken to prepare a Note to propagate the usefulness of internal auditing and to impress upon the industrial houses to utilise the specialised services of Chartered Accountants to act as internal auditors. It is also proposed to organise Seminars/Courses etc. to impart higher training to members in the various techniques of internal auditing and to keep them abreast of the various developments taking place in this field.

(d) For strengthening the knowledge of members in the field of auditing, and for bringing their knowledge up-to-date on the latest developments in auditing techniques the Council has initiated action for the preparation of industrywise technical guides to audit for some of the major industries.

(e) The Council is actively considering ways and means of providing guidelines to the members and the question of permitting them to associate with them members of other disciplines for rendering the entire range of Management Consultancy Services. The legal, ethical and other related issues involved in

our members seeking to associate members of other disciplines for rendering Management Consultancy Services as well as the form of organisation through which such arrangements could be permitted, are being examined. The Council is also examining the ethical requirements relating to publicity by members of the Institute.

(f) A study of the organisation of the offices of Chartered Acountants is being conducted with the object of making recommendations in respect of maintenance of office records, adoption of office manuals, equipment etc. In this connection, a questionnaire to elicit information from members about their offices was published in the Journal and also issued to a few selected firms of Chartered Accountants. The information thus collected is being processed and it is expected that the work on this project will get completed shortly.

(g) The various forms of audit reports and certificates which chartered accountants are required to sign and certify during the course of their professional work are being scrutinised. It is proposed to approach the concerned authorities for such revision or modification of the form of reports and certificates, as may be necessary to remove any attendant difficulties. The work on this project is progressing satisfactorily and it is expected that specimen forms for different types of audit reports/certificates would soon be ready and recommended for adoption to the concerned authorities.

(h) The Council has accepted in principle that the provisions of the Chartered Accountants Act should be amended appropriately permitting mutual refcrences and assistance in their professional work between members of the Institute and members of such other learned professions (both within and without India) as might be recognised by the Council by resolution in this behalf.

The draft amendments in the Chartered Accountants Act in this behalf are under consideration.

(i) The Council at its meeting held in September 1969 decided that the Hindi Committee, which used to be an indcpendent committee, should be made a Sub-Committee of the Professional Development Committee.

The sub-Committee has finalised translation in Hindi of Schedule VI to the Companies Act, including the Form of Balance Sheet and Profit and Loss Account. The translation in Hindi of the Form of Auditor's Report under the Companies Act has also been finalised.

Currently, the Sub-Committee is finalising the translation in Hindi of the Form of Balance Sheet and Profit and Loss Account prescribed for Banking and Insurance Companies.

The Committee is also engaged in finalising the translation into Hindi of 4,500 words (in addition to the list of 700 already finalised) connected with accounting and auditing, prepared in collaboration with the Office of the Comptroller and Auditor General.

2. **Research.**—(a) During the year the Research Committee brought out the following Statements for the guidance of the members:—

(i) Statement of changes in the mode of charging depreciation in the accounts.

(ii) Statement on Valuation of Stocks for the purposes of financial accounts in case where Cost Accounting Records Rules have been prescribed under the Companies Act, 1956.

(b) The following Research Studies/Papers were completed during the year under report:—

(i) A Study on Shares Valuation has been brought out, as a priced publication.

(ii) A paper on "Direct Taxes: An International Comparison" has been completed and published in the journal of the Institute.

(iii) A note on Mechanised Aid to Accounting has been published in the journal.

(c) The views and suggestions of the Council of the Institute were submitted on the following subjects:—

(i) Audit of Banking Companies. (To Reserve Bank of India)

(ii) Utilisation of Capital Reserve. (To Additional Controller of Capital Issues)

(d) The following Research Studies/Notes for guidance of members are under preparation:—

(i) Payment of Bonus Act—An Accountant's Study.

(ii) Investment Decision—Capital Budgeting with the Aid of the Discounted Cash Flow Technique. (Under print)

(iii) The statement on Qualifications in Auditors' Reports.

(iv) Compendium of notes isssued by the Institute.

(v) Revised edition of A Guide to Company Audit.

(vi) Auditor's enquiries into internal control, including the use of internal control questionnaire.

(vii) Treatment in accounts of Expenditure during Construction.

(viii) Revised publication of former Research Statements in Members Hand book series.

(e) A proposal to set up an Accounting Principles Board has been under consideration of the Council for sometime. The underlying idea was that as the composition of the Committees constituted by the Council undergoes changes at specific intervals due to elections, there was need for constituting a body with a greater degree of academic independence and longevity, to ensure continuity in its deliberations. It was suggested that the main functions of the Board should be to evolve sound accounting principles and practices.

After examining the legal aspects of the proposal and the reasons for which the Board had been proposed to be set up, the Council has decided that the objectives, namely, longevity of tenure and continuity in deliberations, can be achieved by a reorientation, both of the composition and mode of working of the existing Research Committee. It has been decided to constitute the Research Committee for a duration of 3 years to be co-terminus with the life of the Council and to permit it to co-opt members to the full extent provided in Section 17(2) of the Chartered Accountants Act, *i.e.*, two thirds of the members of the Committee The Council has also decided that the co-opted members could be drawn from members of the Institute engaged in different fields of activities, *e.g.* in the profession with industry, trade and commerce, educational institutions etc, and the benefit of their varied experience could be availed of by the Research Committee in its deliberations.

The Council has further decided that a panel of experts be drawn up and the benefit of their advice could be ensured for dealing with specific projects, and in addition, sub-Committees of the Research Committee should be appointed in accordance with the provisions of the Chartered Accountants Regulations, for associating experts on specific tasks.

The Council has further decided that the Research Committee could broaden its functions into two categories, namely one dealing with pure research in the field of formulating accounting principles, and the other of continuing to deal with applied research, including the enunciation of generally accepted auditing standards and practice.

3. **Post-Graduate Courses.**—The Post-Graduate Course Committee carried out several activities for popularising, Management Accounting both among members and in Government, Business and Industry.

A Seminar on Financial Planning & Control was held at Gauhati on the 5th and 6th April 1969. The Seminar was inaugurated by Mr. R. Prasad, Chairman, Company Law Board, and attended by 76 participants at a fee of Rs. 100 each. The following subjects were discussed at the Seminar:

1. Planned Approach to Profitability.
2. Break Even Analysis for Profit Planning.

3. Cash Flows—Planning and Control.
4. Planning and Controlling Cash Flow.
5. Internal Audit as a Tool of Financial Control.
6. Various aspects of Capital Expenditure Control.
7. Limitations of Financial Planning.

Several programmes aimed at imparting training and education to the members in the field of Management Accounting were organised during this period.

The first Refresher Course in Management Accounting was conducted at Bombay during the period between 25th September to 4th October 1969. The Course was basically examination-oriented.

Orientation Courses on Discounted Cash Flow were organised at Bombay, Delhi, Madras and Calcutta. The Course at Bombay was held on 28th, 29th and 30th November 1969. The Course at Delhi was held on 26th, 27th and 28th December 1969. The Course at Madras was held on 27th & 28th February and 1st March 1970. The Course at Calcutta was held on 27th, 28th and 29th March 1970. These Courses proved popular and were very much appreciated by the participants.

During the year under report, Scholarships of Rs. 500/- each were granted to 6 members for the purchase of books. These have been made from the funds collected out of contributions made, as also from the funds of the Council.

The following firms of Chartered Accountants have made contributions for the purpose:

1. M/s. Price Warehouse, Peat & Co., Calcutta, Rs. 500/- each for the years commencing from the year 1968-69.
2. M/s. S. B. Billimoria & Co., Bombay, Rs. 500/- each for three years commencing from the year 1970-71.
3. M/s. S. R. Batliboi & Co., Calcutta, Rs. 500/- each for three years commencing from the year 1970-71.
4. M/s. Ray & Ray, Calcutta, Rs. 500/- every year commencing from the year 1970-71.
5. M/s. Brahmayya & Co., Madras, Rs. 500/- every year commencing from the year 1970-71.

The particulars of the number of members who appeared and were declared successful at the May and November 1969 Management accountancy Examination (Part I of the Course) are given in Appendix II.

At the end of the year, 30 members were engaged in practical training for Part II of the Course. In the preparation of their theses, they are being guided by senior executives and accountants in industry.

4. **Expert Advisory Service.**—From 1st April 1969 till 31st March 1970, 8 of the 9 queries referred to the Expert Advisory Committee were answered.

5. **Employment Committee.**—An All India Convention of Chartered Accountants in Industry was held at Vigyan Bhavan at New Delhi on 23rd and 24th August, 1969. It was inaugurated by Shri P. L. Tandon. About 188 members participated in the Convention.

Chartered Accountants Employment Assistance and Advisory Committees have been formed in Ahmedabad and Bangalore, in addition to those in Calcutta, Madras, Bombay, Kanpur and Delhi.

The Committee has continued its efforts to help members in finding suitable employment, through advertisement, personal efforts and official reference. The total number of members on the employment register on 31st March 1970 was 209 as against 384 on 31st March 1969.

6. **Taxation.**—A pre-budget memorandum dealing with the levy of registered firms tax was submitted to the Prime Minister in February 1970. A memorandum

was also submitted to the Prime Minister on the provisions in the Finance Bill, 1970, in April 1970.

A memorandum on the Taxation Laws (Amendment) Bill, 1969 was submitted to the Select Committee of Parliament in September 1969. Representatives of the Council also met the Select Committee and gave oral evidence in October 1969. Representatives of the Council were also invited to give further oral evidence before the Select Committee in June 1970, and this is considered to be a signal honour done to the Institute.

A memorandum containing answers to the Questionnaire issued by the Direct Taxes Enquiry Committee appointed by the Government has been submitted.

7. **Ad hoc Committee for dealing with unjustifiable removal of auditors.**—During the year, no complaint was received by the Committee.

8. **Cost audit (qualification for Chartered Accountants) Rules.**—As already mentioned in the last Report, the Government of India issued orders for the maintenance of cost accounting records and the conduct of their audit in respect of a few industries, but the qualifications in respect of Chartered Accountants to be eligible to perform cost audit were not prescribed under Section 233B of the Companies Act. The matter was being vigorously pursued.*

9. **Scale of fees for work done by Chartered Accountants.**—At its meeting held in March 1970, the Council has revised the scale of fees for the work done by Chartered Accountants in India. The revised scale is reproduced below:—

"1. For giving †expert evidence in courts of law in the Union of India :—

Between Rs. 500/- and Rs. 1,500/- according to the professional standing of the witness, for each day or part thereof, spent in attendance and /or travelling.

2. Other work :—

(a) Recurring Audits, Accountancy and Secretarial work :—

Principal	Rs. 50/- to Rs. 200/- per hour.
Qualified Assistants . .	Rs. 30/- to Rs. 100/- per hour.

(b) Taxation work :—

Principal	Rs. 100/- to Rs. 300/- per hour.
Qualified Assistants . .	Rs. 50/- to Rs. 150/- per hour.

*Subsequent to the report-period, the Government of India, by their notification dated 30th May 1970, have issued the Cost Audit (Qualification for Chartered Accountants) Rules prescribing the following qualifications for a members to be appointed as Cost Auditor:—

(1) that he shall be a chartered accountant;

(2) that he shall be a fellow of the Institute for a period of 10 years; and

(3) that he shall be in practice within the meaning of the Chartered Accountants Act.

The Council also issued a notification to the effect that the financial auditor and other specified categories should not accept appointment as Cost Auditor for the same company.

†The term "expert evidence" includes evidence which an accountant is called upon to give by virtue of his having conducted audits or investigation.

NOTE.—The Council issues for general information the above revised recommended scale of fees which it considers reasonable under present conditions. It will be appreciated that the actual fees charged in individual cases will be a matter for agreement between the member and the client.

(c) Investigation, Management Services or special assignments :—

Principal	Rs. 100/- to Rs. 300/- per hour.
Qualified Assistants . .	Rs. 50/- to Rs. 150/-per hour.

Office time spent in travelling is chargeable, and in addition travelling and out-of-pocket expenses in the case of out-station work.

10. **Journal of the Institute.**—"The Chartered Accountant"—In the year under report, steps were continued to be taken to improve the quality and utility of the Journal. Steps were also taken to secure more number of advertisements.

The average net paid circulation of the Journal increased from 10759 copies to 11407 copies per month, as has been certified by the Audit Bureau of Circulations Ltd., Bombay.

11. **Publications.**—In addition to the publications referred to under the head "Research", the following publications were also brought out during the year under report:—

1. Chartered Accountants Act, 1949 (corrected upto 1-7-1969).
2. Chartered Accountants Regulations, 1964 (corrected upto 1-7-1969).
3. Opinion regarding certain provisions of Companies Act, 1956 (reprint).
4. Paper Book of All India Conference of Chartered Accountants—1969.

IV OTHER MATTERS

1. **The Chartered Accountants Regulations.**—Certain changes were made in the Regulations, some of the important among them being:

(a) *Changes in Election Regulations.*—The Council approved a number of changes in the election Regulations which would be applicable to the elections to the Council and Regional Councils in 1970. The more important changes are:

(i) The provisions of notification of the Council No. 1-CA(18)/67 dated 27th March 1967, prohibiting the issue of manifestoes and circulars and organising parties to entertain voters, have been incorporated in the Regulations and it has been provided that any breach thereof would render the member concerned liable for disciplinary action by the Council.

(ii) For purposes of election, the ratio between the number of members to be elected and the number of voters, has been increased as follows:

Council	from 1:390 to 1:470
Regional Councils	from 1:195 to 1:235.

(iii) In the case of cities having more than one polling booth, each voter shall be individually informed of the particulars of his polling booth in advance so that, if he so desires, he could apply within the time specified, for permission to vote at another polling booth within the same city.

(iv) Members who, as per the list of voters, have to vote at a polling booth may apply for permission to vote by post if they would be away from their permanent address on the date of election.

(v) The attestation of postal voters in the case of members outside India would no longer be necessary.

(b) *Co-operation on Committees of Regional Councils.*—The Regulations were amended to provide that:

(i) Regional Councils may co-opt members of the Institute, who are not members of the Regional Councils, to be members of its committees, with the condition that the number of members co-opted shall be within the ceiling applicable to the committees of the Council of the Institute under Section 17(2) of the Chartered Accountants Act;

(ii) The Chairman of any committee of the Regional Council shall always be a member of the Regional Council and not one of the co-opted members.

(c) *Chances for appearance in the Intermediate Examination.*—According to the second proviso to Item 4 of Schedule 'B' to the Chartered Accountants Regulations, as it stood, a candidate commencing service on or after the 18th day of July 1964, was not to be admitted to the Intermediate Examination if he did not clear it within six available chances after he became entitled to appear in it. While the question whether this provision should be retained or not would be considered by the Council when considering the report of the Special Committee on Training and Education, to provide relief to those who would have been affected by the rule immediately, it was decided to amend the proviso to afford such candidates opportunity of appearing in the Intermediate Examination in May and November 1970.

2. **Joint Committee on the future of the Accountancy profession in India.**—As was mentioned in the last year's report, the report of the Joint Committee was considered by the Council which unanimously endorsed the basic recommendation of the Joint Committee that the Accountancy profession being one, its affairs should be managed by a single Institute. The Council also appointed a Special Committee to go into the individual recommendations and submit a report to the Council. The Special Committee having made its recommendations, Government have already been addressed in the matter. The matter is now pending before the Government for a decision.

3. **History of the Accountancy profession in India.**—As has already been reported, Shri G. P. Kapadia, first President of the Institute, has completed the first draft of the History of the Accountancy Profession in India. Due to unavoidable circumstances, it has not yet been possible to bring out the publication. It is expected to be completed by the end of March next.

4. **The Gandhi Centenary.**—As a part of the contribution to the celebration of Gandhi Centenary, the Regional Councils were requested to organise symposia on this topic at important centres. The Southern India Regional Council arranged a colourful function on 7th November 1969 presided over by Hon'ble Shri M. Karunanidhi, Chief Minister of Tamil Nadu. The Eastern India Regional Council arranged a Symposium on "Concept of Trusteeship" and a documentary film show on Mahatma Gandhi on 22nd November 1969. Hon'ble Shri Ajoy Mukherjee, the then Chief Minister of West Bengal inaugurated the Symposium.

5. **Library.**—During the year 909 books were added to the Central Council Library at New Delhi. Increasing use of library was made by the members and students as would be clear from the following figures:

Year	Attendance	No. of book consulted
1965-66	3852	6508
1966-67	4500	7000
1967-68	4810	7800
1968-69	4990	8300
1969-70	5200	9000

In addition books are being sent from the Central Council Library at New Delhi, by post to members who are preparing for the Post-Graduate Course in Management Accountancy and are residing outside Delhi.

The Council sanctioned a total amount of Rs. 34,100 for the purchase of books for the Regional Council Libraries. The number of books in the regional centres during the year 1969-70 are given below:—

Region	Total No. books.
Western India	3459
Southern India	2678
Eastern India	3082

6. **Construction of the Annexe to the Institute's Building.**—The work relating to the construction of the Annexe is in progress. The structural work of the lower basement, upper basement, ground floor, five office floors, Restaurant floor and the Auditorium floor has been completed. The remaining work is expected to be completed by the end of December 1970

7. **Nominees of the Council on other bodies.**—The Council was represented on the following outside bodies by its members whose names are given opposite the names of the organisations:—

1.	The General Counteil of the Institute of Applied Manpower Research.	Shri H. B. Dhondy
2.	The National Productivity Council	Shri P.M. Narielvala.
3.	The All India Board of Technical Studies in Commerce	Shri R. Thakur.
4.	The All India Board of Technical Studies in Management	Shri P.K. Lahiri.
5.	Board of Assessment of the All India Council for Technical Educational for advising Central & State Governments on Recognition of technical and professional qualifications.	Shri H.B. Dhondy.
6.	Study Group for Commercial subjects—Directorate General of Employment n and Training	Shri R. Thakur.
7.	Inter-University Board of India and Ceylon (Committee for assisting in the preparation of a code of financial procedure for Universities)	1. Shri B.R. Malhotra. 2. Shri Mahesh Datta.

8. **Chartered Accountant's Benevolent fund.**—During the year, the number of members increased from 156 to 159 and a sum of Rs. 7150/- was disbursed. The balance to the credit of the Fund at the end of the year stood at Rs. 54,399/- as against Rs. 54,789/- at the end of the previous year.

9. **S. Vaidyanath Aiyar Memorial Fund.**—The scholarships of Rs. 30/- each tenable for one year were granted to the articled clerks serving in the Western Region. In addition, two merits scholarships also of Rs. 50/- each tenable for one year were granted to students who had secured one of the five positions in the Intermediate Examination held in May 1969 but were not eligible to the scholarships under the merit and loan scholarship scheme, and another two to those who secured similar positions in the Intermediate Examination held in November 1969.

A Memorial lecture by Shri N. A. Palkhivala was held at Delhi on 26th May 1969 under the auspices of the Northern India Regional Council on the subject "Penalties under the various Tax Laws".

Another memorial lecture by Shri R. Prasad, I.C.S., Secreary to the Government of India, Ministry of Industrial Development, Internal Trade and Company Affairs, was held on 20th June 1969, at Bombay, under the auspices of the Western India Regional Council on the subject "Administration of Company Law in India".

A third memorial lecture by Smt. Tarakeshwari Sinha, M.P., was held at Calcutta on 18th July 1969 under the auspices of the Eastern India Regional Council on "Effect of Fiscal Policy on Indian Economy".

The number of members increased during the year from 17 to 18. At the end of the year, the balance to the credit of the Fund was Rs. 15,228/- as against Rs. 18,332 at the end of the previous year.

V. CONFERENCES

1. **All India conference of Chartered Accountants.**—The Council is happy to report the successful conduct of the All India Conference of Chartered Accountants—1969 at Calcutta on the 19th, 20th and 21st December 1969 in the Sangit Kala Mandir Auditorium on Shakesepear Sarani. It was inaugurated by Sir Biren Mookerjee, Governing Director, Martin Burn Ltd., and was addressed, among others, by the Sarvodaya leader, Shri Jayprakash Narayan and the Attorney General of India, Shri Niren De.

824 members from different parts of the country attended the Conference, besides 140 lady delegates.

The Conference had as its principal theme "THE ACCOUNTANT AND THE NEW CHALLENGES". This them was covered in five technical sessions devoted to five broad areas of interest, and 15 papers focussing attention on the several aspects and issues pertaining to this theme, as per details below, were presented and discussed:—

I. *Accounting*—

(1) The development of accounting concepts
(2) Accounting Information for Management
(3) Accounting problems in relation to inventories

II. *Auditing*—

(1) Classes of enquiries and audits under the Companies Act
(2) Operational Audit for Management
(3) The changing pattern of the audit function—are the auditor's functions and responsibilities limitless?

III. *Taxation*—

(1) Tax policies and economic growth
(2) Responsibilities in the field of tax practice
(3) Mercantile system of accounting and corporate taxation.

IV. *Management Services*—

(1) Management Services as an aid to profitability
(2) The organisational aspects of a Management Services practice
(3) Export Promotion and the Marginal Contribution concept.

V. *Professional Development*

(1) The concept and content of accountancy training
(2) Preparing for mechanised accounting
(3) Gandhian Philosophy and professional development.

The five technical sessions were presided over, respectively, by (1) Shri P. Brahmayya, a past President of the Institute and a member of the present Council, (2) Shri G. Basu, another past President, (3) Shri R. N. Muttoo, Chairman, Central Board of Direct Taxes and a member of the Council, (4) Shri A. K. Basak, the then Managing Director of The Indian Cable Company Limited, and (5) Shri R. N. Sen, a member of the Council.

The arrangements for the Conference were looked after by a Conference Committee which had Shri R. Venkatesan as the Chairman and Shri H. B. Dhondy as the Vice-Chairman. The Committee appointed a number of sub-committees to assist it in its work.

The Council wishes to place on record its appreciation for the help rendered by the members and students of Calcutta in making the conference a success. Particular reference is to be made to the excellent work done by Mrs. Jayanti Lahiri as the Chairman of the Ladies sub-committee in arranging various programmes for the lady delegates.

2. **Sixth Conference of Asian and Pacific Accountants.**—As mentioned in the last report, the Council accepted the invitation for sending a delegation to the Sixth Conference of Asian and Pacific Accountants organised jointly by the Singapore Society of Accountants and the Malayasian Institute of Accountants, in Singapore and Kuala Lumpur between 17th and 26th August, 1970.

A delegation, led by the President, Shri H. B. Dhondy, and consisting of six official delegates and approximately 15 observers, attended the conference.

Shri H. B. Dhondy contributed a paper on "The Scope and Practice of the Accountancy Profession" for the Conference and was invited to serve as Chairman of the Second Technical Session on "The Education and Training of the Accountant of tomorrow".

3. **Tenth International Congress of Accountants.**—The Tenth International Congress of Accountants will be held jointly by the Australian Society of Accountants and the Institute of Chartered Accountants in Australia from 16th October to 20th Otcober, 1972, in Sydney, Australia. The theme of the Congress is "Financial Measurement and Communication".

The Council has received an invitation for sending a delegation to the Congress. Members of the Institute desirous of attending the Congress have been invited to send their requests.

An invitation has also been received from the Congress Committee to nominate an author to prepare a national paper on "Information for Management".

4. **Working Party of International Congress of Accountants.**—The Council considered the invitation received from the President of the Tenth International Congress of Accountants, inviting our Institute to nominate two representatives on its working party, which has been appointed for reporting on the role of international congresses in the development of accounting thought and understanding. The Council considered this a signal honour conferred on the Institute of Chartered Accountants of India and decided to accept the invitation. The Council has nominated Mr. N. R. Mody, a past President, and Mr. C. Balakrishnan, the Secretary of the Institute, as its representatives.

VI. REGIONAL COUNCIL AND THEIR BRANCHES

Regional Councils continued to function in five Regional constituencies *viz.*, Western (Bombay), Southern (Madras), Eastern (Calcutta), Central (Kanpur), and Northern (Delhi). The Regional Councils were active and arranged several conferences, seminars, lectures, study circles meetings etc. A reference to the more important activities is given below:—

Western India. A seminar on Data Processing was arranged on 19th May, 1969 with the help of IBM, Bombay. Mr. N. A. Palkhivala spoke on 'Taxation Laws (Amendment) Bill, 1969' on 7th July, 1969. A Symposium on the Taxation Laws (Amendment) Bill 1969, and the Income-tax (4th Amendment) Rules 1969, was arranged on 19th July, 1969.

Mrs. Tarkeshwari Sinha spoke on 'New Challenge in the Changing Economic Environment' at Tata Auditorium on 22nd October, 1969.

A Brain Trust Meeting was held on 3rd December, 1969 at Tata Auditorium.

A Seminar on Electronic Data Processing was held on 5th and 6th December, 1969 with the help of IBM, Bombay.

A Seminar on 'The Challenge to Chartered Accountants under the changing concepts of Social responsibility of corporations under the Companies Act' was held on 23rd February, 1970.

Mr. N. A. Palkhivala spoke on Union Budget 1970-71 on 9th March, 1970.

Southern India.—The Third Regional Conference was held in Coimbatore from 30th May to 1st June, 1969. The Conference was inaugurated by Padmabhushan Shri K. Sreenivasan, Director, South India Textile Research Association. The Conference was attende by 180 delegates.

A Machine Accounting Orientation Course in collaboration with IBM was arranged on 24th May, 1969. The Regional Council in collaboration with ICL organised an appreciation course on Electronic Data Processing on 26th, 27th and 28th June, 1969 at Madras.

A symposium on Taxation Laws (Amendment) Bill 1969 and Income-tax (4th Amendment) Rules 1969 was held on 16th August, 1969.

The Regional Council conducted a Company Law Seminar jointly with Company Law Study Circle on 29th August, 1969 at Madras. The Seminar was inaugurated by Shri R. Prasad, I.C.S., Chairman, Company Law Board.

Two day seminar on Management Services was conducted on 12th and 13th December, 1969 at Madras.

The fourth Regional Taxation Seminar was held on 28th February and 1st March, 1970 at Hyderabad.

Eastern India.—A seminar on 'Government-in-Business' was organised on 19th July, 1969. The Seminar was inaugurated by Shri Sushil Kumar Dhara, former Minister of Commerce & Industries, Government of West Bengal. The Regional Council also, organised one day seminars on 'Management Services', 'Recent Trends in Accounting' and 'Project Planning & Control' on 9th August, 1969, 23rd August, 1969 and 27th September, 1969 respectively.

A Cultural Function was arranged at Sangit Kala Mandir on 28th September, 1969.

The Regional Council also organised symposia on the following subjects during the year under report:—

Subject	Date
The Taxation Law Amendment (Bill) 1969	5th July, 1969.
Professional Opportunities	8th November, 1969.
Management Information System	10th January, 1970.
Shareholders Problems on Role of Auditors.	27th February 1970.
Finance Bill—1970	6th March 1970.

Northern India.—On 19th July, 1969, a symposium on the Bill to amend the Income-tax Act, Wealth Tax Act,, Gift Tax Act and the Companies Sur Tax Act was held in New Delhi.

Branches of the Regional Councils.—During the year, two ne wbranches *viz.* Nagpur Branch of the Western India Regional Council and the Jaipur Branch of the Central India Regional Council were set up. In addition to the above, three more existing branches in the Western India Region viz. Ahmedabad, Baroda and Poona and five in Southern India Region *viz.*, Bangalore, Coimbatore, Ernakulam, Hyderabad and Madurai also continued to function.

The Coimbatore Branch conducted two study circle, meetings on 'Economics of corrosion and the Accountant' and on 'National Banks and the challenge of the under privileged,. The Branch also conducted a symposium jointly with Institue of Management, Coimbatore on 'Change over from Managing Agency System'.

VII. MEMBERS

1. **Membership Changes.**—The number of members of the Institute on 31st 1970 was 10183—an increase of 815 since 31st March, 1969. During the year 306

Associates were enrolled as Fellows as compared to 228 in the previous year. A table showing the number of members on 31st March, 1970 compared to the members on 31st March, 1969 is given as Appendix III.

2. **List of Members.**—The list of members as on 1st April, 1969 has been published and copies have been supplied to the members who asked for the same.

The postal zone numbers have also been published in the list after the addresses, wherever the information was available.

3. **Disciplinary Action.**—Details of the findings of the Council in the cases referred by it for enquiry to the Disciplinary Committee under Regulation 11(8)(i), since the last Report are given in Appendix IV.

4. **Levy of Deposit with Complaints.**—To discourage frivolous and baseless complaints against our members, a request was made to the Government of India to provide that every complaint should be accompanied by a deposit of Rs. 50 which would be refunded to the complainant if the Council comes to the decision that there is a *prima facie* case against the member concerned, but forfeited if the Council comes to the conclusion that there is no *prima facie* case.

The Central Government have agreed in principle to our suggestion with the condition that the rule shall not apply to complaints made by or on behalf of Central Government or State Governments. The draft amendment to give effect to the proposal was notified for comments and the same is now awaiting approval of the Central Government.

5. **Notes for Guidance of Members—**

(a) *Lien on documents.*—The following note was published for the information and guidence of members in "The Chartered Accountant" for April 1969:—

> "The Council has considered the question whether a Chartered Accountant has a particular lien upon documents belonging to his client which are in his possession until the fees are paid for any work done in relation to those documents and whether he can claim lien upon papers received from the Income-tax authorities along with notice of demand etc. belonging to his client in his capacity as representative for the reason that he has not been paid the fees due to him.
>
> The legal advice obtained by the Council in this matter is that although a Chartered Accountant does not have a general lien in express terms he would have a particular lien and can retain all books and papers in relation to which he has performed services until such time that his remuneration has been paid. This of course, would be subject to any other special conditions such as professional misconduct, provisions of the Companies Act etc. In Income-tax matters, a Chartered Accountant acting as his client's agent would have a particular lien in respect of books and papers used in relation to representing the client in his capacity as an agent until the amount due to him for services rendered has been paid or accounted for to him."

(b) *Deplying to enquiries to tender for professional work.*—This note was republished in "The Chartered Accountant" for May 1969.

(c) *Panel of Auditors.*—A note on inclusion of names in the Panel of Auditors maintained by the Comptroller and Auditor General of India as well as information relating to the allotment of audit in respect of public sector undertakings was published in "The Chartered Accountant" for September 1969. It has been notified therein that as the existence of panel maintained by the Comptroller and Auditor General is made known the members will be free to write to him forwarding details about the structure of their organisation and such other particulars as desired by him with a request for placing them on the panel.

(d) *Telephone Directory.*—The following note was published in "The Chartered Accountant" for November 1969.

"The Council has already made it known through the Code of Conduct that it is not considered for a Chartered Accountant to have entries in bold type and/or under a classified list in the Telephone Directory, either by making a special request, or by means of an additional payment.

However, where the Telephone authorities include in the Telephone Directory for their area a separate Section in which names of subscribers falling within particular group classifications are published, whether with or without additional payment, members are free to have their names, or the names of their firms, included in such separate Section. In doing so care should be taken to enquire that the Group heading is restricted to Chartered Accountants and the names does not appear in bold type, or in a manner giving the impression of an advertisement, both of which continue to be prohibited and may render the member liable for disciplinary action."

(e) *Advertisements in Press.*—The following note was published in "The Chartered Accountant" for November 1969.

"Instances have come to the notice of the Council of advertisements inserted in News papers by persons who do not mention their names but claim to be Chartered Accountants, seeking 'part-time engagements as Auditors of Tax Advisers' or 'offering their services for carrying out accountancy, sales-tax and income-tax work".

The Council reiterates that the insertion by members of such advertisements even without disclosure of the identity, is prohibited. Attention of members is invited to the following extract from the "Code of Conduct" published by the Institute [Third edition—February 1969, page 17—Clause (6)]:—

> "Members should not advertise or circularise in a manner which could be interpreted as offering to undertake professional work but a member may advertise in the public press (other than the accountancy press) changes in partnerships or dissolution of the firm".

As regards te Journal of the Institute, classified advertisements (not display advertisements) by members in practice, which do not amount to soliciting or canvassing, but which are merely intended to give information, would, however be permitted to be published therein."

(f) *Descriptive Trade Names.*—The following note was published in "The Chartered Accountant" for November 1969.

"The Council is of the opinion that the members should restrict the use of trade/firm names to proper names and not adopt anything which might smack of publicity or might contravene the various provisions contained in the Schedule to the Chartered Accountants Act, 1949."

VIII. ANNUAL AWARD FOR THE BEST PRESENTED ACCOUNTS

During the year under report 137 entries were received for the competition for the best presneted accounts.

The Shield for the best presented accounts during the year 1967-68 was awarded to Philips India Ltd. for their annual report and accounts for the year ended 31st December 1967.

Plaques for highly commended Accounts were awarded to—

Associated Electrical Industries (India) Ltd., for the year ended 31st October 1967.

The Britannia Biscuit Company Limited, for the year ended 31st March 1968.

Ceat Tyres of India Limited, for the year ended 31st December 1967.

IX. ARTICLED AND AUDIT CLERKS

1. **Special Committee on Education and Training.**—As has already been reported, the Council had appointed a Special Committee to enquire into issues concerning the educational and examination system for membership, as also the role of the institute in providing opportunities for continuing self-education to members and make suitable recommendations. The Committee had issued two sets of questionnaire for eliciting views on the various issues involved from members and students. The Committee had also meetings with heads of important public sector units, leaders in industry, leading educationists, representatives of Chambers of

Commerce, senior members in the profession, students, etc., for eliciting their views. The Committee has submitted its report to Council which has been accepted. Early steps will be taken to implement the recommendations of the Committee.

2. **Fresh Enrolments.**—The number of articled and audit clerks registered the year, compared to those registered in the previous year, are given below:

	1969-70	1968-69
Articled clerks	2636	3209
Audit clerks	952	1028
Total:	3588	4237

3. **Maintenance of list of vacancies of Articled Clerks.**—The Council has prepared a list of vacancies of articled clerks available with the members of the Institute all over the country. This list contains the names of the members of the Institute with their full postal addresses town-wise and regionwise and also the date or dates on which the vacancies would arise. Students desirous of taking up the course may refer to the list at the headquarters of the Institute at Delhi and also at the offices of the Regional Councils at Bombay, Madras, Calcutta, Kanpur and also at branch offices of the Regional Councils at Ahmedabad, Bangalore, Baroda, Coimbatore, Ernakulam, Hyderabad, Madurai, Poona, Nagpur and Jaipur.

4. **Permission for other courses.**—"Working Hours of Employer" clarified.—Articled and audit clerks are being permitted to attend classes for other courses provided te classes are not held between 10-30 A.M. and 5.00 P.M. and also provided that this is outside the normal working hours of their employers. The Council has decided that the "normal working hours" of the employer, while considering granting permission to articled/audit clerks for study for other courses, should be interpreted to mean the normal working hours prescribed by the employer for all his articled clerks which need not necessarily be the same as the working hours for his establishment in general.

5. **Students'Associations and their branches.**—The Students' Associations and their Branches were very active during the year. They held conferences, lecture meetings, symposia, etc., and arranged industrial visits and picnics.

6. **Coaching Board.**—(a) During the year under report, 2915 students were enrolled for the Intermediate Course as against 3,016 in the previous year. For the Final Examination 1552 students commenced tuition as against 1647 students in the previous year. The number of students who completed tuition during the year was 2,370 and 1574 for the Intermediate and Final Courses respectively. (Details are in Appendix V)

(b) *Rivision Classes.*—These were held at all the Regional headquarters and at 12 other places. These continue to be popular. In addition, at Madras two Intensified Courses extending over 12 weeks were organised for the benefit of the weaker students.

Preliminary steps were taken during the year for organising Study Groups in Management Accounting and Taxation. The object of the Survey Groups is to acquint students with the practical aspect of the two subjects. These study groups would be for the benefit of the students who are above the average.

Steps were also initiated during the year for organising oral classes in English at centres where the medium of instruction of the University is other than English.

(c) *Students Libraries.*—During the year a students' library was establishing at Tiruchi, Ernakulam and Trivandrum, thus bringing the total number of such libraries to 17 excluding those at Regional headquarters. The Board also accorded its sanction to the establishment of a students' library at Udaipur.

Further, a number of libraries was strengthened by supplying additional books.

(d) Other Facilities provided to students:

The facilities mentioned in the previous report continued to be provided. These are:

(1) A short course in English;

(2) Incentives for contribution to students' page in the Institute's Journal;

(3) Declaration Contests carrying a first prize of Rs. 100 and a second prize of Rs. 50 (in books) at Regional headquarters. The Board has decided to extend this facility to the Branches also.

(4) Liaison Committees at Regional headquarters to build another channel of communication between the students and the Board.

(e) *Merit & Loan Scholarship.*—During the year 7 Merit and 16 Loan Scholarships were awarded. Applications for 4 loan scholarships have been approved but as yet in this respect the formalities have not been complied with by the students.

The cumulative total of scholarships awarded till 31st March 1970 is as follows:

Merit Scholarships	..	40
Loan Scholarships	..	61

(f) *Retirement of Shri B. R. Malhotra, Director of Studies.*—During the year Shri B. R. Malhotra, the Director of Studies of the Coaching Board since its inception in 1956, proceeded on leave on 15th March 1970 preparatory to retirement. The Coaching Board at its meeting held on 12th March 1970 recorded its "appreciation of the valuable and tireless service rendered by Shri Malhotra in placing the working of the Board on a sound footing ever since its formative stages, the credit for which in no small measures belongs to him".

The Council in its meeting held on 14th March, 1970 also decided to place on record its appreciation of "the yeoman service rendered to the Institute by Shri B. R. Malhotra over a period of nearly 15 years during which he served as Director of Studies, and also, for some time after the death of Shri Srinivasan officiated as the Secretary of the Institute. The Council appreciated that the success of the coaching scheme of the Institute, which was started under Shri Malhotra in the year 1956, was largely due to his tireless efforts".

X. EXAMINATIONS

1. **Examinations 1969.**—The Examinations were held as usual in May and November 1969 at various centres all over India. The statistics regarding the number of candidates who appeared and those declared successful are given in Appendix VI.

2. **Prizes and Certificates of Merit.**—Names of the candidates who were awarded Prizes and Certificates of Merit in these Examinations are included in Appendix VIII.

XI. OBITUARY

At its meeting held in September 1969, the Council condoled the death of Dr. Zakir Hussain, President of India. Further at its meeting held in March 1970, the Council also condoled the deaths of Shri U. C. Majumdar, a member of the Council from 1967 to 1969 and Shri Sailen Ghose, a member of the Council during the periods 1949—1955 and 1958—1961. Condolence resolutions were sent to the bereaved families.

2. **Death of Members.**—The Council records with regret the sad demise, during the year, of the members whose names are given in Appendix VIII.

XII. APPRECIATION

The Council wishes to place on record its grateful thanks to the Government for its continued support and assistance.

The Council also wishes to place on record its appreciation of the work done by the officers and staff during the year under report.

C. BALAKRISHNAN
Secretary

M. C. BHANDARY
Vice-President

H. B. DHONDY
President

New Delhi, the 16th September 1970

APPENDICES I (A, B, & C)

(Reference Sections I-1 and I-3 of the Report)

A. MEMBERS OF THE COUNCIL

DHONDY, H. B.
President

BNANDARI, M. C.
Vice-President

Argade, S. G.	Bombay
Arjunan, K. A.	Madras
Bose, A. C.	New Delhi
Brahmayya, P.	Madras
Damania, H. M.	Bombay
Gargieye, B. D.	Beawar
Haribhakti, V. B.	Bombay
Khanna, R. K.	New Delhi
Kothari, B. S.	Calcutta
Krishnan, N. C.	Madras
Lahiri, P. K.	Calcutta
Maitra H. K.	New Delhi
Mallik, P. K.	Calcutta
Muttoo, R. N.	New Delhi
Narielvala, P. M.	Calcutta
Parikh, Anil M.	Bombay
Rao, H. A. K.	Bangalore
Saha, G. M.	Calcutta
Sen, R. N.	Calcutta
Talati, H. M.	Ahmedabad
Tandan, A. B.	Kanpur
Tandon, P. L.	New Delhi
Thakkar, A. S.	Bombay
Thakur, R.	New Delhi
Venkatesan, R.	Madras

B. MEMBERS OF THE VARIOUS COMMITTEES

(*a*) *Standing Comittees*

(i) *Executive Committee*

Shri H. B. Dhondy, President
Shri M. C. Bhandari, Vice-President
Shri R. K. Khanna
Spri N. C. Krishnan
Shri P. K. Mallik

(ii) *Examiantion Committee*

Shri H. B. Dhondy, President
Shri M. C. Bhandari, Vice-President
Shri K. A. Arjunan
Shri H. M. Damania
Shri P. K. Lahiri

(iii) *Disciplinary Committee*

Shri H. B. Dhondy, President
Shri M. C. Bhandari, Vice-President
Shri H. K. Maitra
Shri P. M. Narielvala
Shri R. Venkatesan

(*b*) Non-Standing Committees

(i) *Research Committee*

Shri R. N. Sen, Chairman
Shri P. M. Narielvala, Vice-Chairman
Shri H. B. Dhondy, President (Ex-officio)
Shri M. C. Bhandari, Vice-President (Ex-officio)
Shri B. S. Kothari
Shri P. K. Mallik
Shri R. Venkatesan
Shri J. Anderson
Shri M. H. Mody
Shri B. N. Pardiwalla
} Co-opted members

(ii) *Post-Graduate Course Committee*

Shri P. M. Narielvala, Chairman
Shri H. M. Damania, Vice-Chairman
Shri H. B. Dhondy, President (Ex-officio)
Shri M. C. Bhandari, Vice-President (Ex-officio)
Shri B. D. Gangicya
Shri P. K. Mallik
Shri M. P. Chitale
Shri R. M. Bhandari
} Co-opted members

(iii) *Professional Development Committee*

Shri R. Thakur, Chairman
Shri A. C. Bose, Vice-Chairman
Shri H. B. Dhondy, President (Ex-officio)
Shri M. C. Bhandari, Vice-President (Ex-officio)
Shri B. D. Gargicya
Shri B. S. Kothari
Shri Anil M. Parikh
Shri G. M. Saha
Shri R. N. Sen

NOTE:—This Committee has a Hindi Sub-Committee under the Chairmanship of Shri B. D. Gargicya (Beawar)

(i) *Taxation Committee*

Shri P. Brahmayya, Chairman
Shri R. N. Muttoo, Vice-Chairman
Shri H. B. Dhondy, President (Ex-officio)
Shri M. C. Bhandari, Vice-President (Ex-officio)
Shri H. M. Damania
Shri H. A. K. Rao
Shri A. B. Tandan
Shri Y. H. Malegam
Shri Sukumar Bhattacharya
} Co-opted members

(v) *Coaching Board*

Shri H. M. Talati, Chairman
Shri H. B. Dhondy, President (Ex-officio)
Shri M. C. Bhandari, Vice-President (Ex-officio)
Shri K. A. Arjunan
Shri V. B. Haribhakti
Shri P. K. Lahiri

(vi) *Employment Committee*

Shri S. G. Argade, Chairman
Shri B. S. Kothari, Vice-Chairman
Shri H. B. Dhondy, President (Ex-officio)
Shri M. C. Bhandari, Vice-President (Ex-officio)
Shri R. K. Khanna
Shri H. A. K. Rao
Shri A. B. Tandan

(vii) *Expert Advisory Committee*

Shri V. B. Haribhakti, Chairman
Shri A. S. Thakkar, Vice- Chairman
Shri H. B. Dhondy, President (Ex-officio)

Shri M. C. Bhandari, Vice-President (Ex-officio)
Shri R. N. Sen
Shri C. C. Chokshi } Co-opted members
Shri M. H. Modi

(viii) Adhoc *Committee for looking Complaints of unjustifiable removals from Auditorship into*

Shri A. S. Thakkar, Chairman
Shri Anil M. Parikh, Vice-Chairman
Shri H. B. Dhondy, President (Ex-officio)
Shri M. C. Bhandari, Vice-President (Ex-officio)
Shri G. M. Saha

(ix) *Special Committee on Education & Training*

Shri H. B. Dhondy, President (Chairman)
Shri M. C. Bhandari, Vice-President (Vice-Chairman)
Shri V. B. Haribhakti
Shri N. C. Krishnan
Shri P. M. Narielvala
Shri A. B. Tandan
Shri R. Thakur
Shri R. Venkatesan

(x) *University Liaison Committee*

Shri G. M. Saha, Chairman
Shri V. B. Haribhakti, Vice-Chairman
Shri H. B. Dhondy, President (Ex-officio)
Shri M. C. Bhandari, Vice-President (Ex-officio)
Shri H. A. K. Rao
Shri S. V. Ghatalia } Co-opted members
Shri H. M. Majumdar

(xi) *Editorial Board*

Shri H. B. Dhondy, Editor-in-Chief
Shri S. G. Argade
Shri H. M. Damania
Shri V. B. Haribhakti
Shri Anil M. Parikh
Shri H. M. Talati
Shri A. S. Thakkar

C. Council and Committee Meetings.

	No. of meetings held in 1969-70	1968-69
1. Council	2	2
2. Standing Committees		
(*i*) Executive Committee	6	5
(*ii*) Examination Committee	4	6
(*iii*) Disciplinary Committee	4	5
3. Non-Standing Committees		
(*i*) Research	2	3
(*ii*) Post-Graduate Course	4	5
(*iii*) Professional Development	2	2
(*iv*) Taxation	2	2
(*v*) Coaching Board	4	3
(*vi*) Expert Advisory	2	..
(*vii*) *Adhoc* Committee for looking into complaints of unjustifiable removals from auditorship	..	..
(*viii*) Employment	2	2
(ix) Editorial Board	8	12
(x) Hindi Committee	3	2
4. Special Committees		
(*i*) Under Section 4(1)(iii)	2	3
(*ii*) Under Section 4(1)(iv)	2	3
(*iii*) On Education and Training	8	2

APPENDIX II

(Reference Section III-3 of the Report)

Number of Members appeared and declared successful at the Management Accountancy Examination.

	May 1969	Nov. 1969
Number of candidates appeared in Both Groups	12	18
Passed in Both Groups	1	Nil
Passed in Group I only	2	Nil
Passed in Group II only	1	2
Number of candidates appeared in Group I only	10	9
Number Passed	3	Nil
Group II only	8	16
Number Passed	3	Nil

APPENDIX III

(Reference Section VII—1 of the Report)

Number of members as on 31st March 1969 and 31st March 1970.

	Associates		Fellows		Total	
	31st March 1969	31st March 1970	31st March 1969	31st March 1970	31st March 1969	31st March 1970
Members holding certificate of practice . . .	3570	3884	2564	2826	6134	6710
Others	3006	3233	228	240	3234	3473
TOTAL . .	6567	7117	2792	3066	9368	10183

APPENDIX IV.

Reference VII(3) of the Report

Disciplinary Action against members

FINDING OF THE COUNCIL

Making a false statement knowing it to be false.

A member was found guilty of other misconduct in terms of Section 21 of the Chartered Accountants Act for having stated in his application for employment as an Accountant that he had earlier worked for a period of three years as an Accountant in another concern. This statement was proved to be false on enquiry. The Council had recommended to the High Court removal of his name for a period of three months. The High Court accepted both the finding and the recommendation of the Council.

Soliciting professional work by means of letters.

A member was found guilty of a repetition of professional misconduct under clause (6) of Part I of the First Schedule to the Chartered Accountants Act for having written a letter to the Co-operative Department asking for allotment of audit work to his firm. The respondent had thereby repeated the misconduct for which he had earlier been administered a reprimand. In terms of Section 21(4) of the Act, the Council removed his name from the Register of Members for a period of two years.

APPENDIX V

(Reference Section IX—6(a) of the Report)

NUMBER OF STUDENTS ENROLLED DURING THE YEAR 1969-70

	INTERMEDIATE				FINAL COMPULSORY				
	Comp.		Opt.		Gp. I		Gp. II		Opt.
Number of Students who were enrolled on 1st April 1969	(5253) 5889	(1)	Nil	(2246)	2536	(2146)	2381	(15)	9
Enrolled during 1960-70	(3015) 2915	(1)	Nil	(1638)	1540	(1638)	1540	(9)	12
	8804		Nil		4076		3921		21
Number of students who completed tuiton which include 247 ard 8 students respectively who discon tinued tuition during the year.	(2379) 2370	(8)	——	(1348)	1549	(1403)	1565	(15)	9
	6434				2527		2356		12

Figures shown in the brackets are for the previous year.

APPENDIX VI

(Reference Section X-1 of the Report)

Particulars of Examination

		1968-69		1969-70	
		No. of candidates who appeared	No. of candidates passed	No of candidates who appeared	No of candidates passed
Preliminary Examination	May	142	30	199	46
	Nov	310	44	369	77
Intermediate Examination	May	2721	820	2794	541
	Nov	2758	799	2961	1008

Final Examination	No. of candidates appeared in Both Grs	No. of candidates passed in Both Grs	No. of candidates passed in Gr I only	No. of candidates passed in Gr II only	No. of candidates appeared in Gr I only	No. of candidates passed	No. of candidates appeared in Gr II only	No. of candidates passed
May 1968 . .	690	152	64	194	1076	195	601	220
Nov 1968 . .	752	119	97	201	1240	302	626	167
May 1969 . .	745	136	52	233	1267	276	803	254
Nov 1969 . .	784	145	176	143	1411	328	813	225

APPENDIX VII

(Reference Section X-2 of the Report)

Prizes and Certificates of Merit

FINAL EXAMINATION

	May 1969	November 1969
1. G.P. Kapadia (First President) Gold Medal	S.R. Jain	G. Natarajan
2. Sir Shapoorji Billimoria Prize (Value Rs. 200.00) for the best paper on Accountancy	S.R. Jain	G. Natarajan
3. A.F. Ferguson Cash Prize of Rs. 200.00 for the best paper on Auditing	Madan Lal Grover & Sivarama Krishnan	G. Natarajan
4. N.M. Shah Prize (Value Rs. 200.00) for the best paper on Taxation	S.R. Jain & R.L. Nalkha	R. V. Sampat
5. R. Sivabhogam Prize to the best lady candidate	Miss D.K. Bardi	Miss S. A. Popat
6. G. Basu Foundation Award for the best student of the year 1969	S.R. Jain	——
7. Certificates of Merit		
Ist Rank	S.R. Jain	G. Natarajan
IInd Rank	R.L. Nalkha	V. Govindarajan
IIIrd Rank	Chander Mohan Mittal	B.L. Agarwal

INTERMEDIATE EXAMINATION

	May 1969	November 1969
1. G P. Kapadia (First President) Silver Medal	Bhaskar Banerjee	R. Sridharan
2. Certificates of Merit		
Ist Rank	Bhaskar Banerjee	R. Sridharan
IInd Rank	Atma Ram Bankeraika	A.M. Ghelani
IIIrd Rank	Jamna Lal Depura	A.K. Dhere & T.V. Kumar

Examinations were held in the following centres during the year 1969, i.e. in May and November:

1. Ahmedabad
2. Bangalore
3. Bombay
4. Calcutta
5. Coimbatore
6. Delhi
7. Ernakulam
8 Gauhati
9. Hyderabad
10. Indore
11. Jaipur
12. Kanpur
13. Madras
14. Madurai
15. Nagpur
16. Poona
17. Trivandrum
18. Vijayawada.

APPENDIX VIII

(Reference Section XI-2 of the Report)

Names of Members—Who died during the year 1969-70

S. No.	*Name*	*Membership No.*
1.	Shri S. Ghose	11
2.	Sardar Prem Singh Sodhbans	23
3.	Shri S.N. Mukherji	163
4.	Shri A.C. Chakravarty	252
5.	Shri S.R. Parikh	328
6.	Shri C.N. Shah	335
7.	Shri U.C. Majumdar	343
8.	Shri J.M. Roy	363
9.	Shri R.N. Mehta	381
10.	Shri J.N. Mirza	490
11.	Shri J.L. Somaiya	534
12.	Shri K.R. Meher-Homji	636
13.	Shri S.A. Krishnan	803
14.	Shri M.A. Mehta	901
15.	Shri R.K. Kundu	944
16.	Shri D.S. Herbert	1184
17.	Shri P.O. Varughese	1205
18.	Shri Haridas Banerji	1568
19.	Shri S.C. Majumdar	1765
20.	Shri G.H. Palkar	1791
21.	Shri B.S. Vidyarthi	1938
22.	Shri C.S. Ramanujam	1977
23.	Shri J.F. Kapadia	2298
24.	Shri A.K. Ray	2835
25.	Shri H.K. Bamjee	2879
26.	Shri R.C. Pershad	3641
27.	Shri G.B. Pardiwala	3816
28.	Shri S.V. Raman	4357
29.	Shri M.M. Amin	4624
30.	Shri Jayanta Kumar Roy	5381
31.	Shri K.I. Eapen	5425
32.	Shri S.K. Mukhopadhyay	5548

1	2	3
33.	Shri S.V. Krishnamurthy	5593
34.	Shri D.D. Bhajiwala	6288
35.	Shri Anil Sankar Gupta	6753
36.	Shri G.C. De	7559
37.	Shri N.P. Thakkar	7561
38.	Shri Punnoose Kovoor	8000
39.	Shri V.K. Raizada	9885

THE INSTITUTE OF CHARTERED ACCOUNTANTS OF INDIA, NEW DELHI
BALANCE SHEET AS AT 31ST MARCH, 1970

Funds & Liabilities	31-3-1970		31-3-1969		Property & Assets	31-3-70		31-3-69	
I. *Capital Reserve*:	Rs.	Rs.	Rs.			Rs.	Rs.		Rs.
Balance: 31-3-1969	29,68,474		26,97,926		I. *Fixed Assets*:				
Add, Entrance Fees (Schedule 'A')	3,05,030		2,70,548		(Schedule 'C')		29,41,475		20,59,855
		32,73,504		29,68,474					
II. *General Reserve*					II. *Investment (at Cost)*				
Balance: 31-3-1969	84,15,395		7,71,975		(Schedule 'D')		22,96,911		24,77,699
Less: Deficit in Income & Expenditure Account.	(—)78,357		(+)43,420		Quoted Rs. 5,28,748 (Market Value Rs. 5,24,110)				
		7,37,038		8,15,395					
					Unquoted : Rs. 17,68,163				
III. *Funds*:					III. *Earmarked Investments* :				
(a) *Research Fund*					(a) Research Fund				
Balance: 31-3-1969	5,71,512		5,71,512		(Schedule 'E')	3,23,307		5,71,512	
(b) Medal & Prizes Fund (Schedule 'B')	64,760		50,439		Quoted Rs. 1,48307 (Market Value Rs. 1,44,255)				
		6,36,272		6,21,951	Unquoted: Rs. 1,75,000				
IV. *Provision for Gratuity*					b) Medals & Prizes Fund				
Balance: 31-3-1969	1,81,946		91,334		(Schedule 'F')	60,025		46,028	
							3,83,332		6,17,540
Additions:	85,085		94,844						
	2,67,031		1,86,178		Quotad : Rs. 44,025 (Market Value Rs. 35,800)				
Less : Payments during the year.	(—)2,626		(—)4,232						
		2,64,405		1,81,946					
					Unquoted: Rs. 16,000				
V. *Liabilities*:					IV. *Current Assets*:				
(a) Fees received in advance	15,89,273		15,23,639		(a) Publications, Study Material and Stationery (at cost)	1,74,379		1,64,414	
(b) Creditors for Expenses	3,18,572		1,87,123		(b) Amounts receivable	3,42,862		3,45,757	
(c) Other Liabilities	2,43,110		2,29,706		(c) Advances & Prepayments (including a sum of Rs. 2,82,600/-paid for construction of Annexe to the Building)	3,03,315		21,749	
		21,50,955		19,40,468					

			(d) Cash & Bank Balances	6,19,900	8,41,220
				14,40,456	13,73,140
TOTAL :	70,62,174	65,28,234	TOTAL :	70,62,174	65,28,234

Note : The statement does not incorporate the accounts of the Central and Northern India Students Association since their accounts have not been received. The amounts payable to them are Rs. 1,265/- and Rs. 2,105/- respectively.

Due to revision of the form of "Balance Sheet" the figures of the previous year viz., 1968-69 have been suitably modified to conform to the practice adopted in the accounts of the year for comparison purposes.

Auditors' Report

We have examined the above Balance Sheet and the annexed Income and Expenditure Account, which in our opinion, respectively give a true and fair view of the state of the Institute's affairas at 31st March, 1970 and its income and expenditure for the year ended on that date.

P. R. MEHRA, M. R. VENKATARAMAN,
Chartered Accountants
Auditors.

S.R. SIRCAR
Asisstant Secretary

C. BALAKRISHAN
Secretary

M.C. BHANDARI
Vice-President

H.B. DHONDY
President

NEW DELHI:
Dated : 14th September, 1970.

Annexure to Balance sheet

SCHEDULE A

THE INSTITUTE OF CHARTERED ACCOUNTANTS OF INDIA, NEW DELHI

SCHEDULE

SCHEDULE OF ENTRANCE FEES AS ON 31ST MARCH, 1970

	Rs.	Rs.	Rs.
(a) *Fellows*:			
Received during the year 1969-70			61,200
(b) *Associates*:			
(i) Instalments due as on 31st March, 1969		2,05,172	
Less: Instalments due written off as irrecoverable	1,178		
Less: Amount recovered on restoration	896		
		282	
		2,04,890	
(ii) Recoverable during the year 1969-70		2,66,400	
		4,71,290	
Less: Instalments due as on 31st March, 1970.		2,27,460	2,43,830
			3,05,030

S. R. SIRCAR, *Assistant Secretary*

C. BALAKRISHNAN *Secretary*

M. C. BHANDARI *Vice-President*

(H. B. DHONDY *President*

P. R. MEHRA, M. R. VEKATARAMAN,
Chartered Accountants
Auditors

Annexure to Balance Sheet
SCHEDULE 'B'

THE INSTITUTE OF CHARTERED ACCOUNTANTS OF INDIA, NEW DELHI.

SCHEDULE OF MEDALS AND PRIZES FUND ON AS 31ST MARCH, 1970

Serial No.	Names of Funds	Endowment	Income earned		Total (Cols. 3 & 4).	Cost of Medals & Prizes awarded.	Balance (Cols. 5-6)	
1	2	3	4		5	6	7	
		Rs.		Rs.	Rs.	Rs.	Rs.	
1	G. P. Kapadia 1st President Medal Fund. . . .	20,000	B/F . . .	1,465				
			For the year . .	550	2,015	22,015	1,074	20,941
2	Miss. R. Sivabhogam Locket Fund.. . . .	5,000	B/F . . .	1,714				
			For the year . .	263	1,977	6,977	242	6,735
3	Sir Shapoorji Billimoria Prize Fund.. . . .	10,024	B/F. . . .	229				
			For the year . .	471	700	10,724	475	10,249
4	Shri R. Rajagopalan Prize Fund.	6,000	B/F. . . .	1,005				
			For the year . .	420	1,425	7,425	210	7,215
5	Shri N. Krishnaswamy Prize Fund.	5,000	For the year . .		434	5,434	..	5,434
6	G. Basu & Co. Foundation in Accounting Research Fund.	14,000	For the year(including arrears) .		1,725	15,725	1,539	14,186
	TOTAL . . .	60,024			8,276	68,300	3,540	64,760

S. R. SIRCAR
Assistant Secretary

C. BALAKRISHNAN
Secretary

M. C. BHANDARI
Vice-President

H. B. DHONDY
President

(P. R. MEHRA M. R. VENKATARAMAN
Chartered Accountants

Annexure to Balance Sheet
SCHEDULE 'C'

THE INSTITUTE OF CHARTERED ACCOUNTANTS OF INDIA, NEW DELHI
SCHEDULE OF FIXED ASSETS AS ON 31ST MARCH, 1970.

Serial No.	Nature of Assets.	COST			DEPRECIATION			Book Value as on 31-3-70
		Upto 31-3-69	Additions/ Discarded	Total upto 31-3-70	Upto 31-3-69	For the year	Total upto 31-3-70	
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1	2	3	4	5	6	7	8	9
1	Lease-Hold Land at : (*a*) New Delhi	2,159	..	2,159	..	..	..	2,159
	(*b*) Kanpur	2,910	..	2,910	..	..	..	2,910
2	*Buildings* at :							
	(*a*) (*i*) New Delhi (Central Council)	5,03,605	(—)47,110*	4,56,495	1,79,996	8,090 (—)20,553†	1,67,533	2,88,962
	(*ii*) Construction of Annexure to the Building	72,986	9,02,672	9,75,658	..	..	..	9,75,658
	(*b*) Bombay (Western India Regional Council)	4,51,178	..	4,51,178	68,098	9,577	77,675	3,73,503
	(*c*) Madras (Southern India Regional Council)	4,94,963	2,406	4,97,369	68,856	10,607	79,503	4,17,866
	(*d*) Calcutta (Eastern India Regional Council)	3,88,840	..	3,88,840	77,653	7,780	85,433	3,03,407
3	*Electric Installations & Fittings at* :							
	(*a*) New Delhi (Central Council)	69,719	4,596 (—)5,577*	68,738	48,277	2,374 (—)4,738†	45,913	22,825
	(*b*) Regional Councils, Students Associations and their Branches	29,345	3,138	32,483	6,779	2,814	9,593	22,890
4	Air Conditioning Installations	1,41,064	..	1,41,064	1,03,705	3,736	1,07,441	33,623
5	*Furniture, Fixtures & Safe at* :							
	(*a*) New Delhi (Central Council)	2,28,190	7,984 (—)23,883*	2,12,291	1,01,425	7,977 (—)15,013†	94,389	1,17,902
	(*b*) Regional Councils, Students, Associations and their Branches	1,72,487	22,077	1,94,564	52,481	10,417	62,898	1,31,666

6 *Office Equipments at :*								
(*a*) New Delhi (Central Council)	1,13,615	4,991† (—)1,711*	1,16,895	73,032	8,635 (—)1,590†	80,077	36,818	
(*b*) Regional Councils, Students Associations and their Branches	58,436	17,708	76,144	17,284	5,671	22,955	53,189	
7 *Library Books at :*								
(*a*) New Delhi (Cantral Council)	1,43,936	41,304	1,85,240	90,878	24,322	1,15,200	70,040	
(*b* Regional Councils, Stu lents Associations and their Branches.	1,73,481	36,809	2,10,290	1,04,580	22,402	1,26,982	83,308	
8 Motor Car.	16,721	..	16,721	10,785	1,187	11,972	4,749	
TOTAL	30,63,635	9,65,404	40,29,039	10,03,889	83,695	10,87,584	29,41,475	

NOTE : *Construction of Annexe to the Building.* *Cost of Assets Discarded. Depreciation on Assets Discarded

The total capital commitment for the construction of Annexe to the Building is to the extent of Rs. 31,03,000/- including Rs. 2,00,000/- for Furniture and fittings.

S. R. SIRCAR
Assistant Secretary

C. BALAKRISHNAN
Secretary

M. C. BHANDARI
Vice-President

H. B. DHONDY
President

P. R. MITHRA, M. R. VENKATARAMAN
Chartered Accountants Auditors

Annexure to Balance Sheet

SCHEDULE 'D'

THE INSTITUTE OF CHARTERED ACCOUNTANTS OF INDIA
NEW DELHI.

Schedule of Investments as on 31st March, 1970.

Sl. No.	Particulars	Face Value Rs.	Cost Rs.
I.	*General Fund* :		
1	4½% Madras State Development Loan, 1970	1,00,000	1,01,200
2	4½% Maharashtra State Development Loan, 1970	1,00,000	1,02,610
3	4½% Orissa State Development Loan, 1970	1,00,000	1,01,100
4	4% Ten Year Treasury Savings Deposit Certificates	50,000	50,000
5	Fixed Deposit with the State Bank of India	9,33,726	9,33,726
6	Fixed Deposit with the Bank of India	2,000	2,000
7	P.O. 12 Year National Defence Certificates	1,00,000	1,00,000
8	3% 1st Development Loan, 1970-75	50,000	46,625
9	3 % Conversion Loan 1946-66	3,100	2,506
	TOTAL	14,38,826	14,39,767
	II. *Coaching Board* :		
1	P. O. 12 Year National Plan Saving Certificates	40,000	40,000
2	Fixed Deposit Receipt with State Bank of India	5,42,437	5,42,437
3	4% West Bengal Loan, 1971	25,000	25,037
4	4½% Maharashtra State Development Loan, 1972	50,000	50,000
5	4 % Loan, 1973	50,000	50,207
6	4½% Ten Year Defence Deposit Certificates	40,000	40,000
7	4½% Maharashtra State Development Loan, 1974	25,000	25,000
8	4½ % U. P. Development Loan, 1974	25,000	24,463
9	P.O. 12 Year National Defence Certificates	60,000	60,000
	TOTAL	8,57,437	8,57,144
	GRAND TOTAL	22,96,263	22,96,911

S.R. SIRKAR, *Assistant Secretary* — C. BALAKRISHNAN, *Secretary* — M.C. [illegible]HANDARI, *Vice-[illegible]ident* — H.B. DHONDY, *President*

P. R. MEHRA, M.R. VENKATARAMAN
Auditors. Chartered Accountants

उत्तर की ओर मुड़कर सुलतानपुर रोड और बहादुरशाह मार्ग के चौराहे तक जाती है। सुलतानपुर रोड और बहादुरशाह मार्ग के चौराहे से सुलतानपुर रोड के साथ-साथ यह दक्षिण-पूर्व की ओर मुड़कर सीमा-स्तम्भ सं० 35 तक जाती है।

वार्ड सं० III

सीमा, सीमा-स्तम्भ सं० 50 से छावनी सीमा के साथ-साथ उत्तर-पश्चिम की ओर सीमा स्तम्भ सं० 54 तक जाती है। सीमा स्तम्भ सं० 54 से जेल रोड के साथ-साथ यह उत्तर की ओर मड़कर सीमा स्तम्भ सं० 57 तक जाती है और वहां से छावनी सीमा के साथ-साथ यह उत्तर-पूर्व की ओर मुड़कर स्तम्भ सं० 59 तक जाती है और फिर छावनी सीमा के साथ-साथ यह पश्चिम की ओर मुड़कर सीमा स्तम्भ सं० 60 तक जाती है। सीमा स्तम्भ सं० 60 से छावनी सीमा के साथ-साथ यह उत्तर की ओर मुड़ कर सीमा स्तम्भ सं० 61 तक जाती है, फिर छावनी सीमा के साथ-साथयह पूर्व की ओर मुड़कर स्तम्भ सं० 62 तक जाती है, फिर छावनी सीमा के साथ-साथ यह उत्तर की ओर मुड़कर स्तम्भ सं० 63 तक जाती है। सीमा स्तम्भ सं० 63 से मंगल पांडे मार्ग के साथ-साथ यह पूर्व की ओर मुड़कर इसके नेहरू रोड और प्रभुदयाल रोड के चौराहे तक जाती है। नेहरू रोड, मंगल पांडे मार्ग और प्रभु दयाल रोड के चौराहे से प्रभुदयाल मार्ग के साथ-साथ यह पूर्व की ओर मुड़कर गुरचरन लाल और प्रभुदयाल मार्गों के चौराहे तक जाती है। गुरचरन लाल और प्रभुदयाल मार्गों के चौराहों से गुरचरन लाल रोड के साथ-साथ यह दक्षिण की ओर मुड़कर इसके नेहरू रोड के साथ चौराहों तक जाती है। नेहरू रोड और गुरचरन लाल मार्ग के चौराहे से नेहरू रोड के साथ-साथ यह दक्षिण-पूर्व की ओर मुड़कर इसके महात्मा गांधी रोड के साथ चौराहे तक जाती है। महात्मा गांधी रोड और नेहरू रोड के चौराहे से महात्मा गांधी रोड के साथ-साथ यह दक्षिण-पश्चिम की ओर मुड़कर इसके लाल बहादुर शास्त्री मार्ग के साथ चौराहे तक जाती है। महात्मा गांधी रोड और लालबहादुर शास्त्री मार्ग के चौराहे से रायबरेली रोड के साथ-साथ यह दक्षिण की ओर सीमा स्तम्भ सं० 50 तक जाती है।

वार्ड सं० IV

सीमा, महात्मा गांधी रोड और हेग रोड के संधि-स्थल से महात्मा गांधी रोड के साथ-साथ दक्षिण की ओर दिलकुशा रोड और महात्मा गांधी रोड के चौराहे तक जाती है और फिर दिलकुशा रोड के साथ-साथ यह पूर्व की ओर मुड़कर इसके कस्तूरबा मार्ग के साथ संधि-स्थल तक जाती है और कस्तूरबा मार्ग के साथ-साथ दक्षिण की ओर मुड़कर नेहरू रोड और कस्तूरबा मार्ग के चौराहे तक जाती है और नेहरू रोड के साथ-साथ उत्तर-पश्चिम की ओर मुड़कर इसके गुरचरन लाल मार्ग के साथ संधि-स्थल तक जाती है। नेहरू रोड और गुरचरन लाल मार्गके संधि-स्थल से सीमा गुरचरन लाल मार्ग के साथ-साथ उत्तर-पूर्व की ओर इसके बुचर महल लेन के साथ संधि-स्थल तक जाती है और फिर बुचर माहल लेन के साथ-साथ पूर्व की ओर मुड़कर इसके देवी स्ट्रीट के साथ संधि-स्थल तक जाती है और देवी स्ट्रीट के साथ- साथ उत्तर-पूर्व की ओर मुड़कर हेग रोड और महात्मा गांधी रोड के संधि-स्थल तक जाती है।

वार्ड सं० V

सीमा, छावनी सीमा स्तम्भ सं० 81 से छावनी सीमा के साथ-साथ उत्तर की ओर छावनी सीमा स्तम्भ सं० 1 तक जाती है और सीमा स्तम्भ सं० 1 से छावनी सीमा के साथ-साथ पूर्व की ओर सीमा स्तम्भ सं० 19 तक बर्निंग घाट रोड के साथ के चौराहे पर जाती है। छावनी सीमा स्तम्भ सं० 19 से बर्निंग घाट रोड के साथ-साथ यह दक्षिण की ओर बर्निंग घाट और बिबियापुर रोड के चौराहे तक जाती है और बिबियापुर रोड के साथ-साथ उत्तर-पश्चिम की ओर मुड़कर इसके दिलकुशा रोड के साथ चौराहे तक जाती है, फिर दिलकुशा रोड के साथ-साथ दक्षिण-पश्चिम की ओर मुड़कर इसके महात्मा गांधी

रोड के साथ चौराहे तक जाती है और फिर महात्मा गांधी रोड के साथ-साथ उत्तर की ओर मुड़ कर महात्मा गांधी रोड, देवी स्ट्रीट औरहेग रोड के संधि-स्थल तक जाती है और फिर देवी स्ट्रीट के साथ-साथ दक्षिण-पश्चिम की ओर मुड़कर इसके बुचर महल लेन के साथ संधि-स्थल तक जाती है। देवी स्ट्रीट और बुचर माहल लेन के साथ-साथ संधि-स्थल तक जाती है। देवी स्ट्रीट और बूचर माहल लेन के संधि-स्थल से बुचर माहल के साथ-साथ सीमा पश्चिम की ओर इसके गुरचरन लाल मार्ग के साथ संधि-स्थल तक जाती है और फिर गुरचरन लाल मार्ग के साथ-साथ दक्षिण-पश्चिम की ओर मुड़कर महावीर प्रशाद मार्ग और गुरचरन लाल मार्ग के संधि स्थल तक जाती है। महावीर प्रशाद मार्ग और गुरचरन लाल मार्ग के संधि-स्थल से यह महावीर प्रशाद मार्ग के साथ-साथ उत्तर-पश्चिम की ओर मुड़कर इसके कल्लू मल मार्ग के साथ संधि-स्थल तक जाती है और कल्लू मल मार्ग के साथ-साथ उत्तर पूर्व की ओर मुड़कर लकड़ी माहल नाला तक जाती है और नाला के साथ-साथ रेल लाइन सीमा तक जाती है और रेल-सीमा के साथ-साथ पश्चिम की ओर मुड़कर छावनी सीमा स्तम्भ सं० 81 तक जाती है।

वार्ड सं० VI

सीमा, सीमा स्तम्भ सं० 81 से छावनी सीमा के साथ-साथ पश्चिम की ओर सीमा स्तम्भ सं० 80 तक इसके नेहरू रोड के साथ चौराहे पर जाती है। सीमा स्तम्भ सं० 80 से नेहरू रोड के साथ-साथ यह दक्षिण-पूर्व की ओर मुड़कर इसके मगल पांडे मार्ग और प्रभुदयाल मार्ग के साथ चौराहे तक जाती है। नेहरू रोड और मंगल पांडे मार्ग और प्रभुदयाल मार्ग के चौराहे से प्रभुदयाल मार्ग के साथ-साथ यह दक्षिण -पूर्व की ओर मुड़कर इसके गुरचरन लाल मार्ग के साथ संधि-स्थल तक जाती है। प्रभुदयाल मार्ग और गुरचरन लाल मार्ग के संधि-स्थल से यह उत्तर की ओर मुड़कर गुरचरन लाल मार्ग और महावीर प्रशाद मार्ग के चौराहे तक जाती है और फिर महावीर प्रशाद मार्ग के साथ-साथ उत्तर-पश्चिम की ओर मुड़कर इसके कल्लु मल मार्ग के साथ संधि-स्थल तक जाती है। कल्लुम मार्ग और महावीर प्रशाद मार्ग के संधि-स्थल से सीमा कल्लू मल मार्ग के साथ-साथ उत्तर-पूर्व की ओर मुड़कर लकड़ी माहल नाला तक जाती है और नाला के साथ-साथ रेल सीमा तक जाती है और रेल सीमा के साथ-साथ पश्चिम की ओर मुड़कर सीमा स्तम्भ सं० 81 तक जाती है।

वार्ड सं० VII

सीमा, अपने नेहरू रोड के साथ चौराहे पर के सीमा स्तम्भ सं० 80 से नेहरू रोड के साथ-साथ दक्षिण-पूर्व की ओर मंगल पांडे मार्ग और नेहरू रोड के चौराहे तक जाती है और फिर मंगल पांडे मार्ग के साथ-साथ पश्चिम की ओर मुड़कर सीमा स्तम्भ सं० 63 तक जाती है और फिर छावनी सीमा के साथ-साथ पूर्व की ओर मुड़कर छावनी सीमा स्तम्भ सं० 80 तक जाती है।

[फाइल स० 29/62/सी०/एल०एंड सी०/ 66/2124/2/सी०/डी०(क्यू०एड सी०)]

S.R.O. 16-E.—Whereas, certain draft rules regulating the division of the Jhansi Cantonment into wards for the purpose of holding elections in the said Cantonment and the determination of the number of members to be elected by each ward were published as required by section 31 of the Cantonments Act, 1924 (2 of 1924), at pages 89 to 92 of the Gazette of India, Part II Section 4, dated the 21st February, 1970 under the notification of the Government of India in the Ministry of Defence S.R.O. No. 115 dated the 13th February, 1970 inviting objections or suggestions from all persons likely to be affected thereby within a period of thirty days from the date of publication of the said notification;

And whereas, the said notification was made available to the public on the 21st February, 1970;

And whereas, no objections or suggestions were received from the public;

Now, therefore, in exercise of the powers conferred by clauses (a) and (b) of section 31 of the said Act and in supersession of the Jhansi Cantonment (Division into Wards) Rules, 1953, the Central Government hereby makes the following rules regulating the division of Jhansi Cantonment into wards and the determination of the number of members to be elected by each wards for the purpose of holding elections, namely;

1. **Short title and commencement:**—(1) These rules may be called the Jhansi Cantonment (Division into Wards) Rules, 1970.

(2) They shall come into force at once.

2. **Division of Cantonment into wards:**—For the purpose of elections to the Cantonment Board, Jhansi, the Jhansi Cantonment shall be divided into the following wards namely:—

Ward No 1.
Ward No. II
Ward No. III
Ward No. IV
Ward No. V
Ward No. VI

3. **Boundaries of wards.**—The boundaries of each of the wards shall be as specified in the Schedule annexed to these rules.

4. **Number of members to be elected.**—The number of members to be elected from each of the wards shall be as shown below:

Ward No. I—1 member.
Ward No. II—1 member.
Ward No. III—1 member.
Ward No. IV—1 member.
(Seat reserved for Scheduled Castes)
Ward No. V—1 member
Ward No.VI—1 member.

THE SCHEDULE

(*See rule* 3)

Boundaries of Wards

Ward No. I

North:—Extending from Sadar Bazar Boundary Pillar No. 19 towards East to Sadar Bazar Boundary pillars Nos. 20, 21, 22 upto 23. From Sadar Bazar boundary pillar No. 23 the boundary runs towards South to boundary pillar No. 24. From boundary pillar No. 24 the boundary runs towards East upto boundary pillar No. 1.

East:—From Sadar Bazar boundary pillar No. 1 the boundary runs towards South to boundary pillar No. 2 upto the crossing of Johnson Road.

South:—From the crossing of Jhonson Road and the Sadar Bazar boundary line running between boundary pillars Nos. 1 and 2 the boundary runs towards West to Sadar Bazar pillar No. 17 along Jhonson Road.

West:—From Sadar Bazar pillar No. 17 the boundary runs towards North to Sadar Bazar pillar No. 19 along boundary pillar No. 18.

Ward No. II.

North.—From the crossing of Jhonson Road and Sadar Bazar boundary line running between Sadar Bazar pillars No. 1 and 2 the boundary runs towards West to pillar No. 17 along Jhonson Road.

East.—From the junction of Sadar Bazar boundary line running between boundary pillars No. 1 and 2 and the Jhonson Road the boundary runs towards South along Causeway Road upto the junction of Jawahar Lal Nehru Road and Causeway Road passing through boundary pillar No. 2.

South.—From the junction of Causeway Road and Jawahar Lal Nehru Road the boundary runs towards West along Jawahar Lal Nehru Road upto the crossing of Jawahar Lal Nehru Road and Artillery Road.

West.—From the junction of Jawahar Lal Nehru Road and Artillery Road the boundary runs towards North upto the junction of Artillery Road and Jhonson Road through Sadar Bazar boundary pillars Nos. 16 and 17.

Ward No. III

North.—From the junction of Jawahar Lal Nehru Road and Artillery Road the boundary runs towards East upto the junction of Jawahar Lal Nehru Road and Causeway Road.

East.—From the junction of Jawahar Lal Nehru Road and Causeway Road the boundary runs towards South to Sadar Bazar pillar No. 6 (the crossing of Dhobi Nala and Causeway Road) along Sadar Bazar pillars Nos. 3, 4 and 5.

South.—From Sadar Bazar boundary pillar No. 6 (the crossing of Dhobi Nala and Causeway Road) the boundary runs towards North West along Dhobi Nala upto the crossing of Dhobi Nala and Artillery Road. From this Junction the boundary runs towards South along Artillery Road where it meets the boundary line between Sadar Bazar boundary pillars Nos. 12 and 13 and then runs towards North-west and upto boundary pillar No. 13.

West.—From Sadar Bazar boundary pillar No. 13 the boundary runs towards North upto pillar No. 14 from where it runs towards East upto the crossing of Dhobi Nala and Artillery Road. From this crossing the boundary again runs towards North along Artillery Road and upto the crossing of Jawahar Lal Nehru Road and Artillery Road.

Ward No. IV

North.—From the crossing of Convent Road and Cariappa Road the boundary runs towards South East along with Cariappa Road upto its junction with Lalitpur Road.

East.—From the junction of Cariappa Road and Lalitpur Road the boundary runs towards South along Lalitpur Road and upto the crossing of Lalitpur Road and Baberi Nala.

South.—From the crossing of Lalitpur Road and Baberi Nala the boundary runs towards West along the bed of Baberi Nala and upto the Cantonment boundary pillar No. 50.

West.—From Cantonment boundary pillar No. 50 the boundary runs towards North along the Cantonment boundary line through pillars Nos. 51, 52, 53, 54, 55, 1 and 2 upto the crossing of Convent Road and Cariappa Road.

Ward No. V

North.—From the junction of Lalitpur Road and Cariappa Road the boundary runs towrads East along Cariappa Road upto its junction with Artillery Road. From this junction the boundary runs towards North East along Artillery Road upon its junction with Dhobi Nala. From this junction the boundary runs towards South East along Dhobi Nala upto boundary pillar No. 45.

East.—From Cantonment boundary pillar No. 45 the boundary runs towards South to boundary pillar No. 49 along pillars Nos. 46, 47 and 48.

South.—From Cantonment boundary pillar No. 49 the boundary runs towards South West upto its junction with Lalitpur Road and Baberi Nala, along Baberi Nala.

West.—From the junction of Baberi Nala and Lalitpur Road the boundary runs towards North East along Lalitpur Road with its junction with Cariappa Road.

Ward No. VI

(i) **North and North East.**—(1) From Fort Boundary Pillar No. 8 the boundary runs towards East to Fort Boundary Pillar No. 5 along pillars Nos. 7 and 6.

(ii) **East and South East.**—From Fort Boundary pillar No. 5 the boundary runs towards South to Fort Boundary pillar No. 24 along pillars Nos.

4, 3, 2, 1, 36, 35, 34, 33, 32, 31, 30, 29, 28 and along west of Phoota Gate Road pillars Nos. 27 and 26 and 25.

South and South West.—From Fort boundary pillar No. 24 the boundary runs towards West to Fort boundary pillar No. 20 along pillars Nos. 23, 22 and 21.

West and North West.—From Fort boundary pillar No. 20 the boundary runs towards Northeast to Fort boundary pillar No. 8 along pillar No. 19, 18, 17, 16, 15, 14, 13, 12, 11, 10 and 9.

(ii) **North and North East.**—From the Cantonment boundary pillar No. 5 the boundary runs towards East along Cantonment boundary line to Cantonment boundary pillar No. 6, from Cantonment boundary pillar No. 6 it turns towards South to Cantonment boundary pilar No. 7, then from Cantonment boundary pillar No. 7 it turns towards East to Cantonment boundary pillar No. 17 running along the Cantonment boundary and from Cantonment boundary pillar No. 17 to Sadar Bazar boundary pillar No. 16.

East.—From Sadar Bazar boundary pillar No. 16 the boundary runs towards South along Sadar Bazar boundary through Sadar Bazar boundary pillars Nos. 14 and 13. From boundary pillar No. 13, the boundary runs towards East and meets with Artillery Road between boundary pillars Nos. 13 and 12 and then runs along Artillery Road towards Southwest upto its crossing with Cariappa Road.

South.—From the junction of Artillery Road and Cariappa Road the boundary runs towards West along Cariappa Road upto the point where Cariappa Road meets Cantonment boundary between Cantonment boundary pillar Nos. 2 and 3 at the junction of Cariappa Road and Convent Road.

West.—From the point where Cariappa Road meets Cantonment boundary between Cantonment boundary pillars Nos. 2 and 3 at the junction of Cariappa Road and Convent Road the boundary runs towards North to boundary pillar No. 5 running along the Cantonment boundary.

(iii) **North and North East.**—From Cantonment boundary pillar No. 22 the boundary runs to Cantonment boundary pillar No. 36 running along the Cantonment boundary.

East.—From Cantonment boundary pillar No. 36 to Cantonment boundary pillar No. 42/A running along the Cantonment boundary.

South.—From Cantonment boundary pillar No. 42/A to Cantonment boundary pillar No. 45 running along the Cantonment boundary and from Cantonment boundary pillar No. 45 to Sadar Bazar boundary pillar No. 6 running along Dhobi Nala.

West.—From Sadar Bazar boundary pillar No. 6 to Sadar Bazar boundary pillar No. 19 running along the Sadar Bazar Boundary and from Sadar Bazar boundary pillar No. 19 to Cantonment boundary pillar No. 22 running along the Cantonment boundary.

[No. F. 29/61/C/L&C/66/2124/3/C/D(Q&C).]

का० नि० आ० 16 ई०.—यत: झांसी छावनी में निर्वाचन कराने के प्रयोजन के लिए उस छावनी का वार्डों में विभाजन और प्रत्येक वार्ड द्वारा निर्वाचित किए जाने वाले सदस्यों की संख्या का अवधारण विनियमित करने वाले कतिपय प्रारूप नियम छावनी अधिनियम, 1924 (1924 का 2) की धारा 31 की अपेक्षानुसार भारत सरकार के रक्षा मंत्रालय की अधिसूचना सं० का० नि० आ० 115 तारीख 13 फरवरी 1970 के अन्तर्गत भारत के राजपत्र भाग 2 खंड 4, तारीख 21 फरवरी 1970 के 89 से लेकर 92 तक के पृष्ठों पर प्रकाशित किए गए थे और उनसे संभाव्यत : प्रभावित होने वाले सभी व्यक्तियों से उक्त अधिसूचना के प्रकाशन की तारीख से तीस दिन की कालावधि के भीतर आक्षेप या सुझाव आमंत्रित किए गए थे,

और यत: उक्त अधिसूचना 21 फरवरी 1970 को जनता को उपलभ्य कर दी गई थी ;

और यत: जनता से कोई आक्षेप या सुझाव प्राप्त नहीं हुए थे ;

अतः अब, उक्त अधिनियम की धारा 31 के खंड (क) और (ख) द्वारा प्रदत्त शक्तियों का प्रयोग करते हुए और झांसी छावनी (वार्डों में विभाजन) नियम, 1953 को अधिक्रांत करते हुए केन्द्रीय सरकार निर्वाचन कराने के प्रयोजन के लिए झांसी छावनी का वार्डों में विभाजन और प्रत्येक वार्ड द्वारा निर्वाचित किए जाने वाले सदस्यों की संख्या का अवधारण विनियमित करने वाले निम्नलिखित नियम एतद्द्वारा बनाती है, अर्थात्:—

(1) **संक्षिप्त नाम और प्रारम्भ** :—(1) ये नियम झांसी छावनी (वार्डों में विभाजन) नियम 1970 कहे जा सकेंगे ।

(2) ये तुरन्त प्रवृत्त होंगे ।

(2) **छावनी का वार्डों में विभाजन** :—छावनी बोर्ड झांसी के लिए निर्वाचनों के प्रयोजन के लिए झांसी छावनी को निम्नलिखित वार्डों में विभाजित किया जाएगा, अर्थात्:—

वार्ड सं० I

वार्ड सं० II

वार्ड सं० III

वार्ड सं० IV

वार्ड सं० V

वार्ड सं० VI

3. **वार्डों की सीमाएं** :

वार्डों में से प्रत्येक की सीमाएं वे होंगी जो इन नियमों से उपाबद्ध अनुसूची में विनिर्दिष्ट हैं ।

4. **निर्वाचित किये जाने वाले सदस्यों की संख्या** :

वार्डों में से प्रत्येक से निर्वाचित किए जाने वाले सदस्यों की संख्या नीचे दर्शाए गए अनुसार होगी :—

वार्ड सं० I	1 सदस्य
वार्ड सं० II	1 सदस्य
वार्ड सं० III	1 सदस्य
वार्ड सं० Iv	1 सदस्य (अनुसूचित जातियों के लिए आरक्षित स्थान)
वार्ड सं० V	1 सदस्य
वार्ड सं० VI	1 सदस्य

अनुसूची

(नियम 3 देखिए)

वार्डों की सीमाएं

वार्ड सं० 1

उत्तर :—सदर बाजार सीमा स्तम्भ सं० 19 से ले कर पूर्व की ओर सदर बाजार सीमा स्तम्भ 20, 21, 22, 23 तक । सदर बाजार सीमा स्तम्भ सं० 23 से यह सीमा दक्षिण की ओर सीमा स्तम्भ सं० 24 तक जाती है । सीमा स्तम्भ सं० 24 से यह सीमा पूर्व की ओर सीमा स्तम्भ सं० 1 तक जाती है